

EXHIBIT 27



President

January 6, 1994

Joseph Bruneau
127 Lafayette, N. E.
Apt. 1-A
Grand Rapids, MI 49503

Dear Joe:

As I indicated to you on the phone yesterday, based upon the recommendation of Dr. Don Boyd, Licensed Psychologist, I have decided not to readmit you to Aquinas College at this time.

I urge you to schedule an appointment with Dr. Boyd at your convenience to discuss his recommendations and findings. I believe such an appointment would be most beneficial to you.

Sincerely,

A handwritten signature in cursive script, appearing to read "R. Paul Nelson".

R. Paul Nelson